

Exhibit 4A

BLMIS ACCOUNT NO. 101208 - ESTATE OF HARRY LEVINE C/O N LEVINE HYGIENE INDS.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
Date	Transaction Description as Reported on Customer Statement	Amount as Reported on Customer Statement	Deposits	Withdrawals ^[3]	Transfers In	Transfers Out ^[4]	Balance	BLMIS SOURCE DOCUMENT: Beg Bates	End Bates
3/31/1981	PRINCIPAL CREDIT MARCH 1981	199,113 ^[1]	199,113	-	-	-	199,113	MF00095675	MF00095675
5/21/1981	CHECK	(6,533)	-	(6,533)	-	-	192,579	MF00096729	MF00096729
7/28/1981	CHECK	(7,954)	-	(7,954)	-	-	184,626	MF00097737	MF00097738
8/12/1981	CHECK	(6,677)	-	(6,677)	-	-	177,949	MF00055857	MF00055857
9/14/1981	CHECK	(7,402)	-	(7,402)	-	-	170,547	MF00056367	MF00056368
10/30/1981	CHECK	(5,598)	-	(5,598)	-	-	164,949	MF00079486	MF00079487
2/11/1982	CHECK	(7,915)	-	(7,915)	-	-	157,034	MF00081641	MF00081641
2/22/1982	CHECK	(6,346)	-	(6,346)	-	-	150,688	MF00081641	MF00081641
4/19/1982	CHECK	(7,451)	-	(7,451)	-	-	143,236	MF00146921	MF00146921
6/8/1982	CHECK	(5,972)	-	(5,972)	-	-	137,264	MF00148019	MF00148019
8/4/1982	CHECK	(8,462)	-	(8,462)	-	-	128,802	MF00149127	MF00149127
10/6/1982	CHECK	(8,381)	-	(8,381)	-	-	120,422	MF00361651	MF00361651
12/7/1982	CHECK	(8,938)	-	(8,938)	-	-	111,484	MF00362896	MF00362896
2/3/1983	CHECK	(9,497)	-	(9,497)	-	-	101,987	MF00365722	MF00365722
4/11/1983	CHECK	(8,377)	-	(8,377)	-	-	93,610	MF00366900	MF00366900
5/19/1983	CHECK	(2,441)	-	(2,441)	-	-	91,169	MF00367462	MF00367462
5/23/1983	CHECK RETURNED	2,441	-	2,441	-	-	93,610	MF00367462	MF00367462
6/7/1983	CHECK	(8,940)	-	(8,940)	-	-	84,670	MF00368036	MF00368036
8/8/1983	CHECK	(9,480)	-	(9,480)	-	-	75,190	MF00369156	MF00369156
9/27/1983	CHECK	(6,285)	-	(6,285)	-	-	68,905	MF00369733	MF00369733
11/29/1983	CHECK	(8,937)	-	(8,937)	-	-	59,968	MF00146248	MF00146248
2/6/1984	CHECK	(9,480)	-	(9,480)	-	-	50,488	MF00359363	MF00359363
3/22/1984	CHECK	(6,273)	-	(6,273)	-	-	44,215	MF00359957	MF00359957
5/11/1984	CHECK	8,942	8,942	-	-	-	53,157	MF00149607	MF00149607
5/11/1984	CHECK TO BE REINSTATED	(8,942)	(8,942)	-	-	-	44,215	MF00149607	MF00149607
5/11/1984	TRANS TO N LEVINE (1L0019)	(77,478) ^[2]	-	-	-	(14,738)	29,477	MF00149607	MF00149607
5/11/1984	TRANS TO N SHAPIRO (1S0070)	(77,478) ^[2]	-	-	-	(14,738)	14,738	MF00149607	MF00149607
5/11/1984	TRANS TO M DAVIS (1D0008)	(77,478) ^[2]	-	-	-	(14,738)	-	MF00149607	MF00149607
	Total:		\$ 199,112	\$ (154,897)	\$ -	\$ (44,215)	\$ -		

^[1] Exhibit 4A sets forth a cash flow forensic analysis of the specified account(s) from March 1981 up to December 11, 2008, as applicable. Although records of BLMIS Customer Statements exist back to November 1978, the attached cash flow analysis provides the accountholder(s) with a presumption that the cash and historical cost of the securities reportedly held in the account(s) as of March 31, 1981 were principal and did not include any fictitious profits. See Exhibit 7 for a copy of the March 1981 Customer Statement for BLMIS Account 101208 which demonstrates the amount granted as the principal credit as of April 1, 1981 for BLMIS Account 101208. BLMIS Account 101208 was known as BLMIS Account 101219 at this time. The amount of principal credit granted to BLMIS Account 101208 is calculated using the following formula: [New Balance] + [Value of Long Security Positions] - [Value of Short Security Positions]. Based on the March 1981 Customer Statement for BLMIS Account 101208 the calculation is as follows: [205,645.89 + 199,111.50 - 205,644.70 = 199,112.69].

^[2] Although BLMIS Customer Statements reflect that three transfers were made out of BLMIS Account 101208 on the same date, there was an insufficient amount of principal to transfer all of the funds from BLMIS Account 101208 to each of the transferee's BLMIS accounts as a portion of the "transferred" funds constituted fictitious profits which were never achieved and thus were not able to be transferred. Accordingly, only the principal remaining in the account at the time of these three inter-account transfers (in the amount of \$44,215) was available to be transferred out of BLMIS Account 101208 on this date. At the direction of Trustee's counsel, I divided that principal amount equally between all accounts. Applying that methodology, BLMIS Accounts 1L0019, 1D0008, and 1S0070 were each credited with \$14,738 of principal. The remaining balance of these reported transfers constituted fictitious profits.

^[3] The 20 cash withdrawals that impacted the Principal Balance Calculation were reflected on the Customer Statements with a transaction code as follows: (i) 11 cash withdrawals were identified with a transaction code of "PW;" and (ii) 9 cash withdrawals were identified with a transaction code of "PYMT."

^[4] The three inter-account transfers out of BLMIS Account 101208 were reflected on the Customer Statement with a transaction code of "CW."